

Application Serial No. 10/071,456  
Response to July 29, 2005 OA

MI22-1943

**In the Claims****CLAIMS**

Claims 1-68 (Canceled).

Claims 69-81 (Canceled).

82. (Previously presented) A method of forming a semiconductor structure comprising:

providing a semiconductive substrate;

providing a first masking layer over the semiconductive substrate;

providing a second masking layer over the first masking layer, the second masking layer comprising a first upper surface and having a first thickness between the first masking layer and the first upper surface;

forming an opening through the first and second masking layers and partially into the semiconductive substrate;

removing substantially an entirety of the first upper surface of the second masking layer to form a second upper surface and to reduce the first thickness to a smaller second thickness of the second masking layer; and

with the second thickness of the second masking layer remaining, removing a portion of the first masking layer.

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83. (Previously presented) The method of claim 82 wherein the second thickness comprises at least about 600 angstroms.

84. (Previously presented) The method of claim 82 wherein the first masking layer is substantially unchanged during the removing of the first upper surface of the second masking layer.

85. (Previously presented) The method of claim 82 wherein the removing of the first upper surface of the second masking layer comprises etching the second masking layer with a phosphoric acid.

86. (Previously presented) The method of claim 82 wherein the removing of the first upper surface of the second masking layer comprises etching the second masking layer at a rate of about 55 Angstroms per minute.

87. (Previously presented) The method of claim 82 wherein the removing of the first upper surface of the second masking layer comprises etching from about 50 Angstroms to about 250 Angstroms of the second masking layer.

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88. (Previously presented) The method of claim 82 wherein the forming of the opening comprises forming a periphery of the opening having sidewalls of the first and second masking layers and having sidewalls of the semiconductive substrate, and wherein the sidewalls of the semiconductive substrate are aligned with the sidewalls of the first and second masking layers.

89. (Previously presented) The method of claim 82 wherein the second masking layer comprises silicon nitride.

90. (Previously presented) The method of claim 82 wherein the first masking layer comprises silicon oxide.

91. (Previously presented) The method of claim 82 wherein the forming of the opening comprises forming a periphery of the opening having at least sidewalls of the second masking layer, and wherein the removing of the first upper surface of the second masking layer further comprises removing the sidewalls to laterally space the second masking layer from the periphery of the opening.

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92. (Previously presented) A method of forming a semiconductor structure comprising:

providing a semiconductive substrate;

providing a first masking layer over the semiconductive substrate;

providing a second masking layer over the first masking layer;

forming an opening through the first and second masking layers and partially into the semiconductive substrate, the opening having a periphery comprising the first masking layer and the second masking layer;

after the forming of the opening and in a first recessing step, laterally recessing the second masking layer to leave the second masking layer laterally spaced from the periphery; and

after the first recessing step, laterally recessing the first masking layer to leave the first masking layer laterally spaced from the periphery, the first masking layer being spaced a greater distance from the periphery than the second masking layer.

93. (Previously presented) The method of claim 92 wherein the recessing of the first masking layer comprises etching the first masking layer with a hydrofluoric acid.

94. (Previously presented) The method of claim 92 wherein the first masking layer comprises an oxide.

95. (Previously presented) The method of claim 92 wherein the second masking layer comprises a nitride.

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96. (Previously presented) The method of claim 92 wherein the recessing of the first masking layer comprises leaving the second masking layer substantially unchanged.

97. (Previously presented) The method of claim 92 wherein the periphery of the opening comprises sidewalls of the semiconductive substrate and sidewalls of the first and second masking layers, and wherein the sidewalls of the semiconductive substrate are aligned with the sidewalls of the first and second masking layers.

98. (Previously presented) The method of claim 92 further comprising oxidizing the semiconductive substrate to form an oxide layer partially filling the opening in the semiconductive substrate.

99. (Previously presented) The method of claim 92 further comprising oxidizing the semiconductive substrate to form an oxide layer partially filling the opening in the semiconductive substrate, the oxide layer extending from the first masking layer.